**IN THE HIGH COURT OF JUDICATURE AT BOMBAY**

**ORDINARY ORIGINAL CIVIL JURISDICTION**

**INCOME TAX APPEAL NO.1207 OF 2000**

The Commissioner of Income-tax ..Appellant.

V/s.

Sangmner Bhag S.S.K. Ltd. ..Respondent.

Mr.Pankaj Kapoor for appellant.

**CORAM : S.RADHAKRISHNAN AND J.P.DEVADHAR, JJ.**

**DATED : 11TH JANUARY, 2005.**

**P.C. :-**

. Heard learned counsel for the appellant. The learned counsel fairly states that the issues raised in this appeal are squarely covered by the Judgment of the Supreme Court in the case of **Siddheshwar Sahakari Sakhar Karkhana Ltd. V/s. Commissioner of Income Tax** reported in **270 I.T.R. 1. In view thereof, appeal stands dismissed.**

**(S.RADHAKRISHNAN, J.)**

**(J.P. DEVADHAR, J.)**